

Employee Remuneration Directive

Rationale

This directive exists to provide transparency to all SAMU employees about their remuneration and benefits.

Definitions

A **Full-time employee** is a SAMU employee who regularly works more than 30 hours per week.

A **Part-time employee** is a SAMU employee who regularly works 30 hours or less per week.

A **Red-Circled employee** is a full-time employee whose current rate of pay is **at or above the maximum of the salary range** for their position..

Cost of living adjustment (COLA) is the annual increase to an employee's salary based on the previous year's 12 month annual average (January -December) percentage change in the Alberta Consumer Price Index (CPI).

Merit adjustment is the annual increase to an employee's salary based on the previous year's performance review results.

Regulations

Full-time Employees

- 1 A COLA is provided to full-time employees once annually in July.
 - 1.1 COLA will be rolled into the employee's base salary until that position has reached its Red-Circled Rate.
 - 1.2 Employees working less than one year before the July date will have their COLA prorated for the time worked.
 - 1.3 Market and Red-Circled Rate employees will receive their COLA as either a one-time lump-sum payment on the July 15 pay date or distributed across their regular pay periods over the following two months.
 - 1.4 In the event that COLA is a negative number, it will be regarded as a zero percent increase.
- 2 A merit increase to an employee's salary may be provided during the employee's review process. July is the annualized date for all employees' merit adjustments.



2.1 Employees working less than one year before the July date may have their merit prorated for the time worked.

2.2 Market rate and Red-Circled employees may receive a merit increase as a one-time lump-sum payment on the July 15 pay date, or have it distributed across their regular pay periods over the following two months.

3 A health and dental benefit plan will be provided at SAMU's expense.

4 A vacation benefit will be provided.

5 A sick leave benefit will be provided.

6 A bereavement leave benefit will be provided.

Part-Time Employees

7 An hourly wage is provided.

8 Vacation pay will be provided.

RRSP and TFSA Savings Program

9 Full-time employees have the opportunity to participate in the SAMU RRSP and/or TFSA Program.

9.1 Employees can choose to allocate their contributions entirely to their TFSA or RRSP; alternatively, they may choose to evenly split the contributions between both accounts (50/50) etc.

10 Contributions will be paid via direct payroll deposit or directly to the RRSP/TFSA accounts.

10.1 Finance will withhold statutory deductions based on the following contribution type:

a) RRSP: Finance is required to withhold EI and CPP but not income tax, if a notice of assessment is provided. If notice of assessment is not provided income tax will be deducted.

b) TFSA: Finance is required to withhold EI, CPP, and income tax

11 Below is the contribution schedule based on the employee's years of service and SAMU's contribution amounts: Note: Maximum matching is optional but recommended to take full advantage of the benefit.

	Years of Service			
	0 to 5	5 to 10	10 to 15	15 +
SAMU Contribution	2.00%	1.50%	1.50%	0.00%
Cumulative Subtotal	2.00%	3.50%	5.00%	5.00%
Employee Optional Match	3.00%	1.25%	1.25%	1.00%
SAMU Optional Match	3.00%	1.25%	1.25%	1.00%
Cumulative Subtotal	6.00%	8.50%	11.00%	13.00%
Cumulative Total	8.00%	12.00%	16.00%	18.00%

SAMU Total Contribution	5.00%	7.75%	10.50%	11.50%
Employee Match Contribution	3.00%	4.25%	5.50%	6.50%
Cumulative Total	8.00%	12.00%	16.00%	18.00%

12 Upon the successful completion of their contract part-time employees will be paid up to \$750.00 towards their personal savings program. Only contract terms of 8 or more months will be eligible for the program.

8 months	9 months	10 months	11 months	12 months
\$ 500.00	\$ 562.50	\$ 625.00	\$ 687.50	\$ 750.00

9.1 Mid-term hires will be assessed by the General Manager and Finance Department on a case-by-case basis.

13 Contribution may be paid out via direct payroll deposit on final contracted payroll date. Part-Employees must successfully complete their contract in order to qualify.

13.1 The Finance Department will withhold the statutory deductions,

Fact Sheet

Approvals:

First Approval – February 12, 2024

Last Approval – June 11, 2026

Date of Last Review: June 11, 2026

Source and Updates:

February 12, 2024: Employee Remuneration Directive approved by Directives Group motion 2024-02-12-7. Source material taken from Employee Remuneration Procedure.

June 11, 2026: Employee Remuneration Directive approved by Directives Group motion 2026-06-11-1. Major updates to include RRSP & TSFA Savings Program.

Related Documents and Forms:

Leaves Directive

Mobile Phones Reimbursement Directive

Professional Development Directive

Vacation Entitlement Directive

Staff RRSP/TSFA Declaration Form